

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Elwood Community School Corp (5280)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$32,515	\$70,272	n/a	116%
	11100 Elementary	\$2,165,391	\$2,281,934	\$2,210,383	2%	-3%
	11200 Middle/Junior High	\$1,196,115	\$1,533,916	\$1,478,189	24%	-4%
	11300 High School	\$1,275,279	\$1,417,674	\$1,382,359	8%	-2%
	11350 Honors Diploma Award	\$0	\$14,041	\$4,167	n/a	-70%
	11430 Distributive Education	\$31,232	\$41,287	\$41,901	34%	1%
	11440 Health Occupations	\$0	\$37,580	\$37,468	n/a	0%
	11460 Occupational Home Economics	\$67,890	\$59,210	\$60,434	-11%	2%
	11470 Business Education	\$24,951	\$43,582	\$43,519	74%	0%
	11480 Industrial Education A	\$264,016	\$330,556	\$311,465	18%	-6%
	11520 Area School Participation	\$8,990	\$0	\$0	-100%	n/a
	11590 Other Vocational Education Programs	\$90,799	\$940	\$178	-100%	-81%
	11620 Middle/Junior High	\$2,839	\$0	\$0	-100%	n/a
	11920 Project 4R	\$17,721	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$44,113	\$13,513	\$10,365	-77%	-23%
	12150 High Ability Students	\$0	\$4,481	\$9,601	n/a	114%
	12210 Mild Mental Handicap	\$237,322	\$344,338	\$287,115	21%	-17%
	12420 Emotional Handicap - All Others	\$0	\$61,028	\$68,286	n/a	12%
	12510 Communication Disorder	\$79,408	\$76,755	\$79,097	0%	3%
	12520 Compensatory	\$42,510	\$65,807	\$74,336	75%	13%
	12610 Learning Disability - Full Time	\$163,033	\$134,086	\$102,734	-37%	-23%
	12620 Learning Disability - All Others	\$17,612	\$96,865	\$147,361	> 500%	52%
	12710 Equal Opportunity At Risk	\$105,295	\$111,140	\$110,211	5%	-1%
	12810 Special Education Preschool	\$76,725	\$102,706	\$115,737	51%	13%
	12900 Other Special Programs	\$39,576	\$26,929	\$15,593	-61%	-42%
	13100 Adult Basic Education	\$63,186	\$95,680	\$97,076	54%	1%
	13200 Advanced Adult Education	\$18,028	\$10,565	\$0	-100%	-100%
	13300 Occupational Programs	\$0	\$12,911	\$4,326	n/a	-66%
	13900 Other Adult/Continuing Ed Programs	\$0	\$2,183	\$426	n/a	-81%
	14100 Elementary	\$96,731	\$38,703	\$56,606	-41%	46%
	14300 High School	\$10,073	\$15,208	\$23,609	134%	55%
	15100 Non-Credit Enrichment Programs	\$6,332	\$0	\$0	-100%	n/a
	16100 Remediation Testing	\$64,146	\$64,516	\$41,283	-36%	-36%
	16200 Preventive Remediation	\$19,567	\$1,453	\$9,156	-53%	> 500%
	21520 Speech Pathology Services	\$0	\$24,773	\$22,040	n/a	-11%
	22210 Service Area Direction	\$0	\$5,831	\$4,242	n/a	-27%
	22220 School Library	\$196,599	\$132,710	\$115,930	-41%	-13%
	22230 Audiovisual	\$8,627	\$11,193	\$5,601	-35%	-50%
	22250 Computer Assisted Instruction Services	\$8,469	\$181,943	\$160,554	> 500%	-12%
	22290 Other Education Media Services	\$43,104	\$9,656	\$0	-100%	-100%

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	24100 Office of the Principal Services	\$592,991	\$750,065	\$744,722	26%	-1%
	25820 Textbooks and Repairs	\$67,845	\$78,751	\$63,759	-6%	-19%
	25870 Materials and Supplies	\$0	\$726	\$769	n/a	6%
	26497 Teachers Retirement Fund	\$233,646	\$287,905	\$404,294	73%	40%
	41100 Transfer Tuition	\$50,529	\$13,691	\$21,844	-57%	60%
	41400 Joint Services and Supply	\$136,807	\$147,404	\$96,140	-30%	-35%
Student Academic Achievement Total		\$7,567,495	\$8,716,753	\$8,533,145	13%	-2%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$450	\$53	n/a	-88%
	21130 Social Work Services	\$198	\$0	\$0	-100%	n/a
	21140 Pupil Accounting	\$4,899	\$3,476	\$3,545	-28%	2%
	21190 Other Attendance/Social Work Services	\$0	\$0	\$0	n/a	n/a
	21220 Counseling Services	\$146,339	\$126,713	\$123,505	-16%	-3%
	21290 Other Guidance Services	\$0	\$21,329	\$19,071	n/a	-11%
	21320 Medical Services	\$1,304	\$2,086	\$2,955	127%	42%
	21330 Dental Services	\$200	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$38,718	\$68,399	\$69,995	81%	2%
	21390 Other Health Services	\$400	\$0	\$0	-100%	n/a
	21420 Psychological Testing	\$37,222	\$45,994	\$49,857	34%	8%
	21430 Psychological Counseling	\$0	\$150	\$0	n/a	-100%
	21610 Service Area Direction	\$0	\$0	\$3,559	n/a	n/a
	21690 Other Special Education Administration	\$52,913	\$10,168	\$32,315	-39%	218%
	22110 Service Area Direction	\$418	\$4,255	\$4,052	> 500%	-5%
	22120 Instruction & Curriculum Development	\$19,032	\$86,419	\$108,251	469%	25%
	22130 Instructional Staff Training Services	\$35,328	\$26,618	\$44,012	25%	65%
	22190 Instructional Staff Training Services - Other	\$0	\$19,592	\$17,517	n/a	-11%
	23120 Service Area Assistants	\$23,929	\$28,451	\$32,395	35%	14%
	23190 Other Governing Body Services	\$0	\$72	\$1,299	n/a	> 500%
	23210 Office of the Superintendent	\$246,463	\$316,647	\$309,988	26%	-2%
	23220 Community Relations	\$1,601	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$4,567	\$12,247	\$14,062	208%	15%
	24900 Other Support Services - School Admin.	\$2,881	\$11,105	\$4,025	40%	-64%
	26700 Technology Coordinator	\$0	\$56,545	\$57,248	n/a	1%
	26710 Technology Support and Maintenance	\$0	\$169,447	\$282,462	n/a	67%
Student Instructional Support Total		\$616,410	\$1,010,160	\$1,180,165	91%	17%
Overhead and Operational						
	23150 Legal Services	\$8,509	\$6,493	\$10,653	25%	64%
	23160 Promotion Expenses	\$2,736	\$1,566	\$1,652	-40%	6%

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	25230 Receiving and Disbursing Funds	\$0	-\$168	\$0	n/a	n/a
	25270 Property Accounting	\$0	\$0	\$5,300	n/a	n/a
	25291 Refund of Revenue	\$6,567	\$11,940	\$31,287	376%	162%
	25295 Bank Service Charge	\$0	\$104	\$161	n/a	55%
	25299 Other	\$0	\$105	\$0	n/a	-100%
	25360 Rent of Buildings & Equipment	\$23,000	\$190,383	\$112,795	390%	-41%
	25420 Maintenance of Buildings	\$990,790	\$1,349,761	\$1,358,940	37%	1%
	25430 Maintenance of Grounds	\$0	\$10,495	\$0	n/a	-100%
	25440 Maintenance of Equipment	\$148,114	\$149,323	\$133,191	-10%	-11%
	25450 Vehicle Maintenance (other than buses)	\$2,875	\$11,095	\$17,920	> 500%	62%
	25460 Security Services	\$176	\$1,935	\$1,935	> 500%	0%
	25470 Insurance (other than buses)	\$91,584	\$182,932	\$152,234	66%	-17%
	25490 Other Operating/Maintenance of Plant	\$0	\$1,384	\$1,700	n/a	23%
	25510 Service Area Direction	\$63,906	\$59,584	\$66,210	4%	11%
	25520 Vehicle Operation	\$188,365	\$245,503	\$256,033	36%	4%
	25530 Monitoring Services	\$0	\$14,337	\$0	n/a	-100%
	25540 Vehicle Servicing and Maintenance	\$92,671	\$89,053	\$123,911	34%	39%
	25550 Purchase of School Buses	\$77,370	\$219,245	\$0	-100%	-100%
	25560 Insurance on Buses	\$17,848	\$10,935	\$15,727	-12%	44%
	25580 Contracted Transportation Services	\$0	\$0	\$390	n/a	n/a
	25590 Other Pupil Transportation Services	\$12,717	\$5,803	\$0	-100%	-100%
	25591 Bus Driver Training	\$18,149	\$2,388	\$2,199	-88%	-8%
	25610 Service Area Direction	\$787	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$231,103	\$295,726	\$310,027	34%	5%
	25640 Food Purchases	\$314,550	\$329,950	\$380,699	21%	15%
	25690 Other Food Services	\$86,940	\$116,896	\$134,696	55%	15%
	25790 Other Internal Services	\$0	\$0	\$0	n/a	n/a
	25920 Ditch Assessments	\$5,518	\$341	\$0	-100%	-100%
	25950 Other Assessments	\$0	\$0	\$0	n/a	n/a
	26100 Direction of Central Support Services	\$3,700	\$0	\$0	-100%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$2,040	\$569	\$761	-63%	34%
	26495 Official Bonds	\$576	\$1,217	\$1,919	233%	58%
	26499 Other	\$0	\$98,575	\$69,301	n/a	-30%
	26500 Statistical Services	\$0	\$309	\$321	n/a	4%
	29000 Support Services - Other	\$37,179	\$16,465	\$2,894	-92%	-82%
	32000 Community Recreation	\$6,236	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$110,293	\$114,655	\$135,190	23%	18%
	39400 Latch Key Kids Program	\$1,535	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$62,957	\$47,691	\$53,615	-15%	12%
	49200 Scholarships	\$0	\$1,500	\$600	n/a	-60%
	52200 Temporary Loans, INTEREST ON DEBT	\$8,465	\$25,236	\$8,786	4%	-65%

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Overhead and Operational Total						
		\$2,617,254	\$3,613,326	\$3,391,048	30%	-6%
Nonoperational						
	25330 Professional Services	\$7,950	\$23,200	\$12,586	58%	-46%
	25340 Educational Specifications Development	\$9,000	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$3,198	\$51,854	\$22,061	> 500%	-57%
	25351 Building Acquisition/Construction/Improvement	\$284,254	\$4,154	-\$74	-100%	-102%
	25355 Sports Facilities	\$0	\$13,192	\$5,231	n/a	-60%
	25370 Purchase of Moveable Equipment	\$1,637	\$5,187	\$2,720	66%	-48%
	25380 Purchase of Mobile or Fixed Equipment	\$210,738	\$95,608	\$140,768	-33%	47%
	25390 Other Facilities Acquisition & Construction	\$80,982	\$58,259	\$46,422	-43%	-20%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$115,000	\$120,000	n/a	4%
	52100 Bonds, INTEREST ON DEBT	\$0	\$224,493	\$103,982	n/a	-54%
	53100 Buildings, LEASE RENTAL	\$1,150,000	\$1,269,000	\$1,405,500	22%	11%
	53200 Equipment, LEASE RENTAL	\$0	\$0	\$0	n/a	n/a
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$193,563	\$1,325,775	\$758,558	292%	-43%
	59200 Bond Bank Fee	\$10	\$0	\$0	-100%	n/a
Nonoperational Total						
		\$1,941,332	\$3,185,722	\$2,617,754	35%	-18%
prorated						
	26491 PERF	\$78,478	\$71,434	\$113,040	44%	58%
	26492 Social Security	\$615,238	\$717,469	\$720,666	17%	0%
	26493 Workmen's Compensation	\$28,206	\$82,640	\$87,233	209%	6%
	26494 Group Insurance	\$867,187	\$1,673,891	\$1,732,228	100%	3%
	26496 Unemployment Compensation	\$4,583	\$485	\$3,382	-26%	> 500%
prorated Total						
		\$1,593,691	\$2,545,919	\$2,656,548	67%	4%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$8,880,169	\$10,822,245	\$10,704,405	21%	-1%	61.9%	56.7%	58.2%
Student Instructional Support	\$713,920	\$1,145,842	\$1,336,510	87%	17%	5.0%	6.0%	7.3%
Overhead and Operational	\$2,800,762	\$3,918,071	\$3,719,992	33%	-5%	19.5%	20.5%	20.2%
Nonoperational	\$1,941,332	\$3,185,722	\$2,617,754	35%	-18%	13.5%	16.7%	14.2%
Grand Total	\$14,336,182	\$19,071,881	\$18,378,661	28%	-4%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	66.9%	62.8%	65.5%		